

DAVID B. BARLOW, United States Attorney (#13117)  
JOHN K. MANGUM, Assistant United States Attorney (#2072)  
[john.mangum@usdoj.gov](mailto:john.mangum@usdoj.gov)  
Attorneys for the United States of America  
185 South State Street, Suite #300  
Salt Lake City, Utah 84111  
Telephone: (801) 325-3216

---

IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH - CENTRAL DIVISION

---

UNITED STATES OF AMERICA,

Petitioner,

v.

DIANE ANDERSON,

Respondent.

Civil No. 2:14-cv-00411-DN

**UNITED STATES' PETITION TO  
ENFORCE INTERNAL REVENUE  
SUMMONS**

Honorable David Nuffer

---

The United States, by and through its undersigned counsel, petitions this Court for an order to enforce an Internal Revenue Service (IRS) summons served on Respondent, Diane Anderson, and in support avers as follows:

I

This proceeding is brought at the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and at the direction of the Attorney General of the United States, pursuant to delegated authority.

II

This Court has jurisdiction over this proceeding pursuant to Sections 7402(b) and 7604(a) of Title 26, United States Code, and Sections 1340 and 1345 of Title 28 of the United States Code.

III

Venue is proper in the District of Utah because Respondent, Diane Anderson, resides or may be found within this district.

IV

Trina Rein Vidolin is a revenue agent employed by the Small Business/Self Employed Division, Compliance Area 6 of the Internal Revenue Service at 173 East 100 North, M/A 4544 TR, Provo, Utah, 84606, and was at all relevant times authorized to issue IRS summonses pursuant to the authority contained in Section 7602 of Title 26, United States Code, and Treasury Regulations, 26 C.F.R. § 301.7602-1 (2005).

V

Revenue agent Vidolin has prepared a declaration with respect to this matter which is attached hereto as Attachment 1 and forms the basis of the allegations herein.

VI

Respondent, Diane Anderson, is believed to reside in Riverton, Utah 84065.

VII

Petitioner is conducting an investigation into the federal tax liability of Diane Anderson, for the periods from January 1, 2008, through and ending December 31, 2012.

VIII

Respondent is in possession and control of testimony and documents concerning the above-described investigation.

IX

On March 7, 2014, an IRS summons (“Summons”) was issued requiring Respondent to appear before Revenue agent Vidolin on March 21, 2014, at 9:00 a.m., at the Salt Lake City IRS office to provide testimony and produce for examination, books, papers, records, and other data regarding the assets and liabilities of Respondent, Diane Anderson. An attested copy of the Summons was served on the Respondent, Diane Anderson, on March 7, 2014, pursuant to 26 U.S.C. § 7603, by leaving a copy in an envelope taped to the door of Respondent’s residence. A true and correct copy of the Summons as served is attached to the accompanying Declaration of Revenue agent Vidolin.

X

On March 21, 2014, Respondent, Diane Anderson, did not appear as required pursuant to the Summons. A so-called “last chance” letter was then issued by Associate Area Counsel on April 10, 2014, and mailed to Respondent asking her to appear at the Salt Lake City office of the IRS on May 2, 2014, at 9:00 a.m. Respondent again did not appear on the date appointed in that last chance letter. Respondent's refusal to comply with the Summons continues to the date of this petition.

XI

The information sought by the Summons is relevant for the legitimate purpose of the investigation described above and is not already in the possession of IRS.

XII

All administrative steps required by the Internal Revenue Code for the issuance of the Summons have been taken.

XIII

No criminal referral has been made to the United States Department of Justice with respect to this matter.

WHEREFORE, Petitioner respectfully prays:

1. That the Court enter an order directing Respondent, Diane Anderson, to show cause, if any, why she should not comply with and obey the Summons and each and every requirement thereof;
2. That the Court enter an order directing Respondent, Diane Anderson, to comply with the Summons as well as every requirement thereof by her attendance, testimony, and production as required by the Summons before the revenue agent, or any other proper officer or employee of IRS, at such a time and place as may be fixed by the revenue agent or any other proper officer or employee of IRS;
3. That the United States recover its costs in maintaining this action; and
4. That the Court grant such other and further relief as it may deem just and proper.

Respectfully submitted this 3rd day of June, 2014.

DAVID B. BARLOW  
United States Attorney

/s/ John K. Mangum  
JOHN K. MANGUM  
Assistant United States Attorney  
Attorneys for the United States of America